L.B 124

G. R. S. IX-5]

Previous references.

L.B. 2-69. 1874-5

" 2-72. 191.

" 2-72 (1A+1B) (L.B.)

File No. 3-74

Serial Nos.

Later references.

L.B. 26-76

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

~~Part~~ B for January 75

SUBJECT.

Levy of Local Cess on License Fees

W D 1250—GPB—30,000 - 28-1-19

From The Commissioner Kaira Div

To Secretary to Chief Commissioner General Department

Dated 17th

Despatched. 19th December

Received. 22nd

Enclosures No -

General No. 501 2 of 74-75

Pol No. 183

Subject.

Request instructions regarding levying cess on License fees issued for timber

To Bombay

22.12.74

The [illegible] might [illegible] [illegible] the [illegible] [illegible] [illegible]

G.O. No. 501
Ref. No. 182 } 1874-75

Nagar Dn. Commr's Office
Shimoga, 17th December 1874

To

The Secretary to the
Chief Commissioner
of Mysore

Section L.R.
File No 3.74
Serial No 1

Sir,

I have the honor to report that in the Chitaldroog District, and in the Talooks which are exempted from the operation of the Forest Rules in the Kadur District local cess is levied on the fees paid on Licenses obtained for cutting timber & Bamboos in the Forests, on the authority of the Chief Commissioner's Office Circular, No. 5764/30 dated 29th February 1872, wherein, Forest produce of all kinds is alluded to as subject to the payment of the Cess; but that in the exempted on

Talooks

Talooks of the Shimoga District,
the Cess is not levied, the Deputy
Commissioner explaining that this
is in accordance with the D. P. W.
Secretary's letter No. 396 D/30th July
1872 (copy received with General
Secretary's Docket No. 2449/534 D/5th Augt.
1872) wherein "Forest produce" is
defined "to include only such pro-
"duce the collection of which is given
"on Contract." As the issue of
Licenses for cutting timber and
Bamboos on payment of fixed fees
cannot in my opinion be called
a contract, I solicit the Chief
Commissioner's instructions regard-
ing the legality or otherwise of
levying the Cess on these License
fees.

Fees -

I have the honor to be,
Sir
Your most Obed^{t} & Servt^{s} -

P. Deane,
Commissioner
Nagar Division.

No. 7184
115

From

The Secretary to the Chief Commissioner
of Mysore.

To The Comm Nagar &c.

Section L.B
No 3-74
Serial No 2

Dated Camp Gobaulpoor 5th Jany/75

Despatched 7.

Received

ENCLOSURES NO.

General No. 7184 } 187
No. 115

Your letter No 501/183 dated the 17th December 1874 requesting instructions regarding levying cess on License fees issued for timber.

In reply, states that the License fees referred to are not liable to the payment of Local cesses

By order,

Asst Secretary